(ख) से (घ) सेबी ने सूचित किया है कि भारतीय औद्योगिक विकास बैंक ने 26 फरवरी, 1996 को 500 करोड़ रुपए मूल्य के आरक्षित प्रतिदेय बांड के सार्वजनिक निर्गम की घोषणा की, जिसमें 500 करोड़ रुपए की अतिरिक्त राशि के प्रातिधारण का विकल्प भी था जो कि विकास वित्त संस्थाओं के लिए सेबी के दिशानिर्देशों के अन्तर्गत अनुमत है। निर्गम को कुल 1511.40 करोड़ रुपए का अभिदान प्राप्त हुआ। भारतीय औद्योगिक विकास बैंक ने निर्गम में प्राप्त अतिरिक्त अभिदान के प्रतिधारण के लिए सेबी को आवेदन किया था। सेबी ने आग्रह स्वीकार नहीं किया। तदन्तर, भारतीय औद्योगिक विकास बैंक ने असफल आवंटियों को अतिरिक्त अभिदान वापस करते हुए उसी आवेदन में बांडों के निजी स्थापन का एक अलग प्रस्ताव किया। सेबी ने स्पष्ट किया है कि सेबी के तरजीही आवंटन संबंधी दिशानिर्देशों का उल्लंघन नहीं हुआ है। जब कभी भी इसके अधिनियम, विनियम एवं दिशानिर्देशों का उल्लंघन होगा, सेबी निरन्तर कारवाई करता रहेगा।

Increase in Tax Compliance and Collection

324. DR. D. VENKATESHWAR RAO: Will the Minister of FINANCE be pleased to state:

(a) whether the tax compliance in the country has gone up by 21% and the collection of both direct and indirect taxes upto Rs. 33,000 crores;

(b) if so, whether inspite of this increase the tax default is still higher;

(c) if so, in which category i.e., industrialists businessmen, film actors, bureaucrates and politicians are the highest defaulters in the tax evasion; and

(d) what further steps are being taken to increase the tax collection?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) to (d) The Information is being collected and will be laid on the Table of the House.

Linking of Tourist Spots in Gujarat by Air or Rail

325. SHRI RAJUBHAI A PARMAR: Will the Minister of CIVIL AVIATION AND TOURISM be pleased to state:

(a) the details of tourist spots in Gujarat especially in Saurashtra-Kutch region which are not yet linked by air or rail; and

(b) the steps taken or being taken by Government to link these places by air or rail?

THE MINISTER OF PARLIAMENTARY AFFAIRS AND THE MINISTER OF TOURISM (SHRI SRIKANTA JENA): (a) There are several tourist spots identified by the State Government in Gujarat including Saurashtra-Kutch region. However, tourist spots which are presently airlinked are Ahmedabad, Bhavnagar, Bhuj, Jamnagar, Kandla, Keshod, Porbandar, Rajkot and Vadodra.

Modhera, where a Sun Temple is situated is not having rail link but is connected by road and is served by Mehsana rail head. However, Dwarka, Porbandar, Veraval, Junagarh, Chorwad, Palitana, Kosad, DIU & Sasangir are major tourist centres is Saurashtra/Kutch region of Gujarat State and are linked by rail and road.

(b) The linkage of tourist places by air depends upon the commercial viability. Similarly, linkage of tourist places by rail is based on the availability of resources and inter se priority as also specific requests from the State Governments.

Enrolment of Government servants as advocate

326. SHRI O.P. KOHLI: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to refer to the answer to Unstarred Questions 1450 and 3190 given in the Rajya Sabha on 3rd March, 1994 and 18th August, 1994 respectively and state:

(a) whether Government have issued any orders banning the enrolment of Government servants as advocates who have not been appointed as law officers; and

(b) if so, the details thereof?

THE MINISTER OF STATE OF THE DEPTT. OF LEGAL AFFAIRS, LEGISLATIVE DEPTT. AND DEPARTMENT OF JUSTICE (SHRI RAMAKANT D. KHALAP): (a) and (b) Rule 49 of the Bar Council of India Rules provides, *inter alia*, that an advocate shall not be a full-time salaried employee of Government. This rule does not, however, apply to A "Law Officer" of Government. The Bar Council of India have issued instructions to all the State Bar Councils against enrolment of Government Servants who are not Law Officers.

विदेशी ऋणों और अनुदानों में गिरावट

327. **श्री राम जेठमलानी:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या यह सच है कि गत तीन वर्षों में देश को प्राप्त विदेशी ऋण एवं अनुदान आदि की राशि में निरन्तर गिरावट आयी है;

(ख) यदि नहीं, तो उपर्युक्त वर्षों के दौरान देश द्वारा प्राप्त राशि का वर्षवार ब्यौरा क्या है;

(ग) इन वर्षों के दौरान ऋणों के भुगतान की किस्त व उस ऋण के लिए ब्याज के रूप में भुगतान की गयी राशियों का वर्षवार ब्यौरा क्या है;

(घ) क्या यह सच है कि 1995-96 के वित्तीय वर्ष में देश पर ऋण की राशि 1993-94 के वित्तीय वर्ष की तुलना में अधिक थी; और

(ङ) यदि हां, तो उपर्युक्त दोनों वर्षों में ऋण की राशियों की मात्रा वर्ष के अन्त में कितन-कितनी थी?

वित्त मंत्री तथा कंपनी कार्य मंत्री (श्री पी० चिदम्बरम): (क) जी, हां। पिछले तीन वर्षों के दौरान सरकारी खाते पर ऋणों और अनुदानों की कुल प्राप्तियों में गिरावट आई है।

(ख) प्रश्न नहीं उठता।

(ग) पिछले तीन वर्षों के दौरान सरकारी खाते पर मूलधन एवं ब्याज अदायगियां निम्नानुसार हैं:—

(करोड़ रुपए)

	1993-94	1994-95	1995-96
मूलधन	5079.32	5469.37	6441.04
ब्याज	3749.41	4034.93	4414.23

(घ) और (ङ) अद्यतन उपलब्ध अनुमानों के अनुसार, देश पर बकाया विदेशी ऋण की कुल राशि 31 मार्च, 1994 को 290418 करोड़ रुपए की तुलना में 30 सितम्बर, 1995 को 318319 करोड़ रुपए थी।

Reviewing of MODVAT Scheme

328. SHRI SANJAY DALMIA: Will the Minister of FINANCE be pleased to state:

(a) whether Government have reviewed the Modified Value Added Tax (MODVAT) scheme following detection of several cases of misuse of the provision which permits dealers to issue invoices for making credit claims;

(b) if so, the outcome thereof; and

(c) the action taken or proposed to be taken to prevent the misuse of this scheme?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) The Modified Value Added Tax Scheme is being constantly monitored and reviewed and the necessary administrative and legislative steps as deemed appropriate are taken to prevent misuse of the scheme.

(b) and (c) The measures taken include registration of the dealers; maintenance of certain documents and filing of monthly return authentication of the invoice book; and penal action in case of fraud. The Government had also entrusted the study of the scheme to National Institute of Public Finance and Policy and their recommendations are under consideration.